



# TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

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## Part II—Section 2

**Notifications or Orders of interest to a Section of the public  
issued by Secretariat Departments.**

### NOTIFICATIONS BY GOVERNMENT

#### COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

NOTIFICATIONS UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017.

#### AMENDMENTS TO NOTIFICATIONS

[G.O. Ms. No. 62, Commercial Taxes and Registration (B1), 12th March 2025,

மாசி 28, குரோதி, திருவள்ளுவர் ஆண்டு-2056.]

#### No. II(2)/CTR/231(b-1)/2025.

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-4)/2017 published at pages 3-68 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 29th June, 2017, namely:-

#### AMENDMENTS.

In the said notification, -

(a) in the Schedule I – 2.5%, after S. No. 98A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"98B.	1904	Fortified Rice Kernel (FRK)";
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(b) in the Schedule III – 9%, against S. No. 15, in column (3), after the words "commonly known as Murki", the words ", Fortified Rice Kernel (FRK)" shall be inserted;

(c) after the Schedule VII, in the Explanation, for clause (ii) and the proviso appended to it, the following clause shall be substituted, namely: -

“(ii) The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall be deemed to have been come into force with effect from the 16th day of January, 2025.

[G.O. Ms. No. 63, Commercial Taxes and Registration (B1), 12th March 2025,

மார்ச் 28, குரோதி, திருவள்ளூர் ஆண்டு-2056.]

#### No. II(2)/CTR/231(b-2)/2025.

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-5)/2017 published at pages 68-75 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 29th June, 2017, namely:-

#### AMENDMENTS.

In the said notification, -

(a) in the Schedule, after S. No. 105 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“105A	30	Gene Therapy”;
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(b) in the Explanation, for clause (ii) and the proviso appended to it, the following clause shall be substituted, namely:-

“(ii) The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall be deemed to have been come into force with effect from the 16th day of January, 2025.

[G.O. Ms. No. 64, Commercial Taxes and Registration (B1), 12th March 2025,

மார்ச் 28, குரோதி, திருவள்ளூர் ஆண்டு-2056.]

#### No. II(2)/CTR/231(b-3)/2025.

In exercise of the powers conferred by sub-section (1) of section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments to the notification of the Commercial Taxes and Registration Department, Notification No. II(2)/CTR/868(f-1)/2017 published at pages 1-2 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 18th October, 2017, namely:-

#### AMENDMENTS.

In the said notification, in the Table, against S. No. 1, in column 3, after the end of words and symbols “(b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government”, the words and symbols, “(c) food inputs for (a) above.” shall be inserted.

2. This notification shall be deemed to have been come into force with effect from the 16th day of January, 2025.

[G.O. Ms. No. 65, Commercial Taxes and Registration (B1), 12th March 2025,

மார்ச் 28, குரோதி, திருவள்ளூர் ஆண்டு-2056.]

#### No. II(2)/CTR/231(b-4)/2025.

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments to the Commercial Taxes and Registration Department Notification No. II(2)/CTR/100(b-8)/2018, published at pages 14-15 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 25th January, 2018, namely :-

## AMENDMENTS.

In the said notification, in the TABLE, against S. No. 4, in column (4), for the entry “6%”, the entry “9%” shall be substituted.

2. This notification shall be deemed to have been come into force with effect from the 16th day of January, 2025.

[G.O. Ms. No. 66, Commercial Taxes and Registration (B1), 12th March 2025,

மார்ச் 28, குரோதி, திருவள்ளூர் ஆண்டு-2056.]

**No. II(2)/CTR/231(b-5)/2025.**

In exercise of the powers conferred by sub-sections (1), (3), and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-14)/2017, published at pages 85-119 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 29th June, 2017, namely:-

## AMENDMENTS.

In the said notification, -

(i) in paragraph 4 relating to Explanation, with effect from the 1st day of April, 2025,-

(a) clause (xxxv) shall be omitted;

(b) for clause (xxxvi), the following clause shall be substituted, namely:-

“(xxxvi) “Specified premises”, for a financial year, means,-

(a) a premises from where the supplier has provided in the preceding financial year, ‘hotel accommodation’ service having the value of supply of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent; or

(b) a premises for which a registered person supplying ‘hotel accommodation’ service has filed a declaration, on or after the 1st of January and not later than 31st of March of the preceding financial year, declaring the said premises to be a specified premises; or

(c) a premises for which a person applying for registration has filed a declaration, within fifteen days of obtaining acknowledgement for the registration application, declaring the said premises to be a specified premises;”;

(ii) after Annexure VI, the following Annexures shall be inserted with effect from the 16th day of January, 2025, namely:—

**“Annexure VII****OPT-IN DECLARATION FOR REGISTERED PERSON**

[See para 4(xxxvi)]

**Declaration by a registered person supplying hotel accommodation service  
before the jurisdictional GST authority declaring the premises to be a ‘specified premises’.**

Reference No.-

Date: -

1. I/We ..... (name of Person) do hereby declare that the premises at .....(address)..... shall be a ‘specified premises’ for the Financial Year .....(yyyy- yy).....

2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises as not a ‘specified premises’ by filing a declaration in the format specified at Annexure IX.

Legal Name: -

GSTIN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

**Note:**

1. The above declaration, declaring the premises as a 'specified premises' for a Financial Year, shall be filed by a registered person on or after 1st of January of the preceding Financial Year but not later than 31st of March of the preceding Financial Year.
2. The above declaration shall have to be filed separately for each premises.

**"Annexure VIII****OPT-IN DECLARATION FOR PERSON APPLYING FOR REGISTRATION***[See para 4(xxxvi)]***Declaration by a person applying for registration before the jurisdictional GST authority declaring the premises to be a 'specified premises'.**

Reference No. -

Date: -

1. I/We ..... (name of Person) have applied for registration vide ARN No. .... and do hereby declare that the premises at .....(address)..... shall be a 'specified premises' from the effective date of registration till the end of the Financial Year.
2. Further, I/We understand the said declaration will apply to the subsequent Financial Years also, unless I/We declare the premises as not a 'specified premises' by filing a declaration in the format specified at Annexure IX.

Legal Name: -

ARN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

**Note:** The above declaration shall have to be filed separately for each premises.**Annexure IX****OPT-OUT DECLARATION***[See para 4(xxxvi)]***Declaration by a registered supplier of hotel accommodation service before the jurisdictional GST authority declaring the premises as not a 'specified premises'.**

Reference No. -

Date: -

1. I/We ..... (name of Person) do hereby declare that the premises at.....(address)..... shall not be a 'specified premises' for the Financial Year.....(yyyy-yy).....
2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises to be a 'specified premises' by filing a declaration in the format specified at Annexure VII.

Legal Name: -

GSTIN/ARN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

**Note:**

1. The above declaration, declaring the premises as not a 'specified premises', for a Financial Year, shall be filed on or after 1st of January of the preceding Financial Year but not later than 31st of March of the preceding Financial Year.
2. The above declaration shall have to be filed separately for each premises."

[G.O. Ms. No. 67, Commercial Taxes and Registration (B1), 12th March 2025,  
மார்ச் 28, குரோதி, திருவள்ளூர் ஆண்டு-2056.]

**No. II(2)/CTR/231(b-6)/2025.**

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-15)/2017 published at pages 119-143 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 29th June, 2017, namely:-

**AMENDMENTS.**

(i) In the said notification, in the table, with effect from the 16th day of January, 2025-

(A) against serial number 25A, in column (3), for the words “transmission and distribution” wherever occurring, the words “transmission or distribution” shall be substituted;

(B) after serial number 36A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“36B	Heading 9971 or Heading 9991	Services of insurance provided by the Motor Vehicle Accident Fund, constituted under section 164B of the Motor Vehicles Act, 1988 (59 of 1988), against contributions made by insurers out of the premiums collected for third party insurance of motor vehicles.	Nil	Nil”

(C) against serial number 69, in the entry in column (3), after item (e), the following item shall be inserted, namely :-

“(f) a training partner approved by the National Skill Development Corporation,”

(ii) in paragraph 2 of the said notification,-

(A) item (w) shall be omitted with effect from the 1st day of April, 2025;

(B) after item (zj), the following item shall be inserted with effect from the 16th day of January, 2025 , namely: -

“(zja) “insurer” has the same meaning as assigned to it in sub-section (9) of section 2 of the Insurance Act, 1938 (4 of 1938).”.

[G.O. Ms. No. 68, Commercial Taxes and Registration (B1), 12th March 2025,  
மார்ச் 28, குரோதி, திருவள்ளூர் ஆண்டு-2056.]

**No. II(2)/CTR/231(b-7)/2025.**

In exercise of the powers conferred by sub-section (3) of section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-16)/2017 published at pages 143-146 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 29th June, 2017, namely:-

**AMENDMENTS.**

In the said notification, in the Table,-

(A) against serial number 4, in column (3), after the words “Any person”, the words “other than a body corporate” shall be inserted.

(B) against serial number 5AB, in column (4), after the words “Any registered person”, the words “other than a person who has opted to pay tax under composition levy” shall be inserted.

2. This notification shall be deemed to have been come into force with effect from the 16th day of January, 2025.

[G.O. Ms. No. 69, Commercial Taxes and Registration (B1), 12th March 2025,

மாசி 28, குரோதி, திருவள்ளூர் ஆண்டு-2056.]

**No. II(2)/CTR/231(b-8)/2025.**

In exercise of the powers conferred by sub-section (5) of Section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-20)/2017 published at pages 147-148 in Part II—Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated the 29th June, 2017, namely:-

AMENDMENTS.

1. In the said notification, in the *Explanation*, for item (c), the following shall be substituted, namely,-

“specified premises” has the same meaning as assigned to it in clause (xxxvi) of paragraph 4 of notification number II(2)/CTR/532(d-14)/2017, dated 29/06/2017”.

2. This notification shall come into force with effect from the 1st day of April, 2025.

KUMAR JAYANT,  
*Additional Chief Secretary to Government.*